

The Gazette of India

EXTRAORDINARY

PART II—Section 3—Sub-section (i)

PUBLISHED BY AUTHORITY

No. 39] NEW DELHI, TUESDAY, APRIL 24, 1962/V AISAKHA 4, 1884

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATIONS****CENTRAL EXCISES***New Delhi, the 24th April, 1962.*

G.S.R. 500.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:

1. These rules may be called the Central Excise (Sixth Amendment) Rules, 1962.

2. In the Central Excise Rules, 1944—

(1) in rule 96-C, in sub-rule (1) for clause (iii), the following clause shall be substituted, namely:—

“(iii) where cotton fabrics of different average counts/varieties or of different widths are packed in the same bale or other package, there shall be marked on every such bale or other package, the following particulars in respect of such fabrics:

Category/Variety	Width in centi- metres	Total length in metres
(1)	(2)	(3)

(a) Superfine

- (i) Gray
 - (ii) Bleached or/and printed or/and dyed
 - (iii) Mercerised or/and shrink-proofed or/and organic process or/
and otherwise chemically processed
-

	(1)	(2)	(3)
(b) <i>Fine</i>			
(i) Grey			
(ii) Bleached or/and printed or/and dyed			
(iii) Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed			
(c) <i>Medium-A</i>			
(i) Grey			
(ii) Bleached or/and printed or/and dyed			
(iii) Mercerised or/and shrink proofed or/and organdie processed or/and otherwise chemically processed			
(d) <i>Medium-B</i>			
(i) Grey			
(ii) Bleached or/and printed or/and dyed			
(iii) Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed			
(e) <i>Coarse</i>			
(i) Grey			
(ii) Bleached or/and printed or/and dyed			
(iii) Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed			

(2) in chapter V, for the sub-heading relating to section E.III, the following sub-heading shall be substituted, namely:

"Cotton fabrics and Silk fabrics, produced on powerlooms—Special Procedure";

(3) in rules 96-I, 96-K, 96-M and 96-MM, for the words, "Cotton Fabrics or Silk Fabrics or Woollen fabrics or Rayon or Artificial Silk fabrics", wherever they occur, the words "Cotton fabrics or silk fabrics", shall be substituted;

(4) in rule 96-J—

(i) in sub-rule (1), for the words "Cotton fabrics or silk fabrics or woollen fabrics or rayon or artificial silk fabrics", the words "Cotton fabrics or silk fabrics" shall be substituted;

(ii) for sub-rule (2), the following sub-rule shall be substituted, namely:—

"(2) The rate specified under sub-rule (1) shall be separately and distinctly notified and shall be separately and distinctly applied in respect of (i) cotton fabrics and (ii) silk fabrics";

(5) for rule 96-MMM, the following rule shall be substituted, namely:—

"96-MMM. Nothing contained in rules 96-I to 96-MM shall apply to a manufacturer who produces cotton fabrics in one or more factories commonly known as powerlooms (without spinning plants), in which 50 or more powerlooms in all are installed;

Provided that where roller locker machines are installed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored";

(6) in the Table subjoined to rule 176, for the entries under item "II-Manufactured Products", the following entries shall be substituted, namely—

"(1) A manufacturer of excisable goods other than vegetable non-essential oils—

If the duty payable by him during the 12 months preceding the 1st day of October prior to the year for which the licence is to be renewed is—

(i) more than Rs. 25,000	100
(ii) more than Rs. 10,000 but not more than Rs. 25,000	50
(iii) more than Rs. 5,000 but not more than Rs. 10,000	25
(iv) more than Rs. 1,000 but not more than Rs. 5,000	10
(v) nil, or not more than Rs. 1,000	5

(2) A manufacturer of vegetable non-essential oils—

If the duty payable by him during the 12 months preceding the 1st day of October prior to the year for which the licence is to be renewed is—

(i) more than Rs. 1,000	100
(ii) nil, or not more than Rs. 1,000	75";

(7) in Appendix I—

- (1) in the Table under the heading "Forms", in Central Excises Series Nos. 55-B, 62-A and 85, in the entries relating to the column 'Description of Form', the words 'or Woollen fabrics or Rayon or Artificial silk fabrics' shall be omitted;
- (2) in the Forms R. G. 18 (Central Excise Series No. 55-B), A.R. 6 (Central Excise Series No. 62-A), and A. S. P. (Central Excise Series No. 85), the words "Woollen fabrics/Rayon or Artificial silk fabrics", wherever they occur, shall be omitted.

[No. 20/62.]

G.S.R. 501.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely:—

1. No. 40/58 Central Excises dated the 1st April, 1958.
2. No. 15/61 Central Excises dated the 1st March, 1961.
3. No. 25/61 Central Excises dated the 1st March, 1961.
4. No. 28/61 Central Excises dated the 1st March, 1961.
5. No. 77/61 Central Excises dated the 18th March, 1961.
6. No. 106/61 Central Excises dated the 20th April, 1961.
7. No. 136/61 Central Excises dated the 12th May, 1961.
8. No. 137/61 Central Excises dated the 3rd June, 1961.
9. No. 163/61 Central Excises dated the 9th September, 1961.

[No. 21/62.]

G.S.R. 502.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1955, as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that in the notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column 2 of the Table below, for the expressions mentioned against

the corresponding entries in column 3 of the said Table, the expressions specified in the corresponding entries in column 4 thereof shall be substituted:—

TABLE

S. No.	Notification No. and Date	For	Substitute
1	2	3	4
1.	20/60-Central Excises, dated the 1st March, 1960.	(i) "127 metric tonnes" (ii) "381 metric tonnes"	"125 metric tonnes". "375 metric tonnes".
2.	57/60-Central Excises, dated the 20th April, 1960— (i) the second proviso (ii) Table	the existing proviso. (i) "127 metric tonnes" (ii) "381 metric tonnes" (iii) "1016 metric tonnes" (iv) "1524 metric tonnes"	"Provided further that the exemption shall not apply to any factory which produced more than 5,000 metric tonnes of paper and paper-board, all sorts, in any of the immediately preceding three complete financial years". "125 metric tonnes". "375 metric tonnes". "1000 metric tonnes". "1500 metric tonnes".
3.	29/60-Central Excises, dated the 1st March, 1960.	"circles, strips and foils in any form or size."	"circles and strips in any form or size."
4.	66/60-Central Excises, dated the 20th April, 1960.	"circles, strips and foils in any form or size"	"circles and strips in any form or size...."
5.	CER. 8(28)/56-Central Excises, dated the 5th January, 1957— Item 7	(i) "Cotton fabrics". (ii) "3 power-looms".	"unprocessed cotton fabrics". "5 powerlooms".
6.	103/61-Central Excises, dated the 20th April 1961.	"...dyes derived from coal tar and...."	"...synthetic organic dye stuffs...."

[No. 22/62.]

G.S.R. 503.—In exercise of the powers conferred by sub-item (1) of item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and rule 98F of the Central Excise Rules, 1944, as in force in India and as applied

to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 7/61-Central Excises, dated the 1st March, 1961, the Central Government hereby fixes the following rates of duty on tea, all varieties except package tea, namely:—

Zone	Place of Production	Rate of duty per kilo- gram
		Naye Paise
I	Districts of Goalpara and Cachar in Assam State ; Union territory of Tripura ; Siliguri and Kalimpong sub-divisions and areas in jurisdiction list numbers 31 and 22 of the Kurseong Police Station, in Kurseong sub-division of the Darjeeling district and the district of West Dinajpur and other districts in West Bengal excluding the district of Jalpaiguri and other sub-divisions of Darjeeling district ; Gudalur taluka of the district of Nilgiris and districts of Kanya Kumari and Tinnevely in Madras State ; Peermade, Meenachhal and Kanchirpalli talukas of the district of Kottayam and districts of Ernakulam, Trivandrum, Quilon, Cannanore, Kozhikode, Trichur and Palghat in Kerala State ; All areas in the States of Punjab, Bihar, Uttar Pradesh and the Union territory of Himachal Pradesh ; Any other areas in the territory of India other than areas included in Zones II, III, IV and V.	15
II	Districts of Nowgaon and Kamrup and Mangaldai sub-division of Darrang District in Assam State ; District of Jalpaiguri in West Bengal ; Districts of Hassan, Chickmagalur and Coorg in Mysore State ; Devikulam and Udumalpet talukas of the district of Kottayam in Kerala State ; Districts of Coimbatore and Madurai in Madras State.	25
III	The Salfar sub-division and Kurseong sub-division excluding the areas in the jurisdiction list Nos. 31 and 22 of the Kurseong Police Station of the Darjeeling district in West Bengal ;	30
IV	District of Nilgiris excluding Gudalur taluka in Madras State	35
V	District of Darrang excluding Mangaldai sub-division and the districts of Lakhimpur and Sibsagar in Assam State.	45

Provided that the rate of duty leviable on tea manufactured in one zone from green leaves grown in another zone shall be the rate applicable to the zone in which such leaves were grown.

[No. 23/62.]

G.S.R. 504.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/61-Central Excises, dated the 1st March, 1961, the Central Government hereby exempts the following types of flue-cured tobacco, not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes or (c) biris falling under Item No. 4.1 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944) as is in excess of one rupee and twenty naye paise per kilogram, namely:—

- (i) stems of tobacco larger than 6.35 millimetres in size, and
- (ii) dust of tobacco.

[No. 24/62.]

G.S.R. 505.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 28/59-Central Excises, dated the 1st March, 1959, the Central Government hereby exempts the following types of fluecured tobacco, not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes or (c) bhis falling under item No. 4.I of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty leviable thereon under the first mentioned Act as is in excess of six naye paise per kilogram, namely :

- (i) stems of tobacco larger than 6.35 millimetres in size, and
- (ii) dust of tobacco.

[No. 25/62.]

G.S.R. 506.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. 20-Central Excises, dated the 4th June, 1949 and No. CER-8(2)/56 dated the 14th January, 1956, the Central Government hereby exempts motor spirit known as Benzene, Benzol, Toluene, Toluol and Light Solvent Naptha consisting of a mixture mainly of benzene and toluene, falling under Item No. 6 of the First Schedule to the Central Excises and Salt Act, 1944, from so much of the duty leviable thereon as is in excess of the duty of excise leviable on products falling under Item No. 11A of the said schedule, provided that :—

- (i) The Collector of Central Excise is satisfied that the motor spirit is intended for use—
 - (a) as an entraining fluid in the production of dehydrated alcohol;
 - (b) as solvents or diluents or thinners for the manufacture of paints, varnishes, lacquers and allied materials or for use in painting; for the manufacture of adhesives, rubber solutions, water-proofing compositions and similar products; in the production of plastics; for degreasing or cleaning;
 - (c) as solvents in the formulation of pesticidal solutions, sprays and suspensions;
 - (d) as solvents for the extraction of alkaloids or other active principles from plant and animal products;
 - (e) for chemical conversion into chemicals, drugs, dyes or explosives or for intermediates therefor;
 - (f) as a preservative for compositions used in sizing textiles; and
 - (g) as solvents, thinners or diluents for the extraction, isolation or purification of articles of the nature of drugs, chemicals, perfumery chemicals and concentrates, dyes, synthetic resins, explosives produced in synthetic, partly synthetic or other chemical processes of manufacturing them; and
- (ii) the procedure set out in Chapter X of the Central Excise Rules, 1944, is followed.

[No. 26/62.]

G.S.R. 507.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. 36-Central Excises dated 22nd December 1951, No. 4-Central Excises, dated 20th January 1953, No. 2-Central Excises dated 22nd January 1954, No. 22-Central Excises dated 26th April 1954 and No. 11/57-Central Excises dated 2nd February 1957, the Central Government hereby exempts power alcohol falling under Item No. 6 of the First Schedule to the Central Excises and Salt Act, 1944, from so much of the duty

leviable thereon as is in excess of the duty of excise leviable on products falling under Item No. 11A of the said Schedule, provided that:

- (1) The Collector of Central Excise is satisfied that
 - (i) the power alcohol is intended for use in the manufacture of
 - (a) laminated products,
 - (b) nitrocellulose finishes, lacquers and thinners,
 - (c) acetic acid and ethyl acetate,
 - (d) cellulose acetate, and
 - (e) ethylene and ethylene based products; and
 - (ii) the power alcohol shall not be used for providing motive power for any form of motor vehicle or aircraft or as fuel for internal combustion engines; and
- (2) the procedure set out in Chapter X of the Central Excise Rules, 1944 is followed.

[No. 27/62.]

G.S.R. 508.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. CER-8(13)/56 dated the 1st March 1956, the Central Government hereby exempts any mineral oil falling under Item No. 8 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), from so much of the duty leviable thereon as is in excess of the duty of excise leviable on products falling under Item No. 11A of the said Schedule provided that it satisfies each of the following requirements, namely:

- (1) it has its flashing point at or above two hundred degrees of Fahrenheit's thermometer;
- (2) it has a flame height of less than ten millimetres;
- (3) it contains less than 0.25 per cent. bituminous substance;
- (4) it has a viscosity of fifty seconds or more by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer;
- (5) it is not ordinarily used as an external fuel, or as fuel for internal combustion engines, or as an illuminant.

[No. 28/62.]

G.S.R. 509.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts Vegetable Non-essential Oils manufactured by or on behalf of the same person in one or more factories in which not more than four ghanies or kohlus or pintos or chekkus or rotaries of Bengal type, that is to say, consisting of a wooden bowl in a cast iron mortar or a wholly wooden mortar or in which not more than two ghanies or kohlus or pintos or chekkus or rotaries of any other type, in all are installed.

[No. 29/62.]

G.S.R. 510.—In pursuance of rule 96-F, of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 87/60, dated the 14th June, 1960, the Central Government hereby directs that, with effect from the 1st May, 1962, the rates on types of equipment specified in column 2 of the Table below shall be as specified in columns 3, 4, 5 and 6, thereof and the special provisions contained in Section E-V, of Chapter V, of the said rules shall extend to manufacturers of vegetable Non-essential Oils employing either one expeller (having a single chamber not exceeding 83.8 c.m. in length and inner diameter of not more than 17.8 c.m.) or ghanies/kohlus/pintos/chekkus/rotaries not exceeding 12 in number, or a combination of one expeller (having a single chamber not exceeding 83.8 c.m. in length and inner diameter of not more than 12.7 c.m.) and ghanies/kohlus/pintos/chekkus/

rotaries not exceeding 2 in number and using raw seed only and not powdered or crushed seed in any such expeller, ghani, kohlu, pinto, chekku or rotary, as the case may be:

Provided that—

(i) (a) where any equipment specified in the said Table is employed in the production of coconut oil either exclusively or partly, the rate of duty payable in respect of such equipment shall be 50 per cent. more than the rate prescribed for that type of equipment;

(b) where any equipment specified in the said Table is employed in the production of groundnut oil or castor oil or both either exclusively or partly, the rate of duty payable in respect of such equipment shall be 15 per cent. more than the rate prescribed for that type of equipment;

(ii) the week for the purpose of this notification shall be reckoned as from 1st to 7th, 8th to 14th, 15th to 21st and 22nd to 28th of calendar month; and

(iii) the duty for the remaining 2 or 3 days of the calendar month, except the month of February, as the case may be, shall be calculated at the rate of one-third of the weekly rate of duty and shall be payable by the manufacturer along with the duty payable by him for the fourth week, namely, from 22nd to 28th of a calendar month:

Provided further that any manufacturer of vegetable non-essential oil applying for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, in respect of any type of equipment referred to in the said Table shall be required to pay 25 per cent. more over the rates prescribed in this notification for the type of oil manufactured by him, unless he satisfies the Collector of Central Excise—

(a) that the equipment for which the licence is applied for was not in any way owned on the 24th April, 1962, by any other manufacturer of vegetable non-essential oil; and

(b) that he had no proprietary interest in any other concern producing such oil on the said date;

TABLE

S. No.	Type of equipment	Rate of duty per week per equipment working			
		not more than 24 hours in a week	more than 24 hours but not more than 48 hours in a week	more than 48 hours but not more than 96 hours in a week	more than 96 hours in a week
		Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6
1	Units employing ghanies/kohlus/pintos/chekkus/rotaries of Bengal type, that is consisting of a wooden bowl in a cast iron mortar or a wholly wooden mortar, not exceeding 12 in number	5	8	16	25
2	units employing ghanies/kohlus/pintos/chekkus/rotaries of any type other than the said Bengal type, not exceeding 12 in number	10	16	32	50

1	2	3	4	5	6
3	units employing an expeller, having a single chamber with				
	(a) the length of chamber not exceeding 30.5 centimetres and inner diameter not exceeding 7.6 centimetres	10	20	40	60
	(b) the length of chamber not exceeding 61.0 centimetres and inner diameter not exceeding 10.2 centimetres	20	40	85	150
	(c) the length of chamber not exceeding 68.6 centimetres and inner diameter not exceeding 12.7 centimetres	38	75	200	330
	(d) the length of chamber not exceeding 76.2 centimetres and inner diameter not exceeding 15.2 centimetres	165	165	370	580
	(e) the length of chamber not exceeding 83.8 centimetres and inner diameter not exceeding 17.8 centimetres	280	280	600	920

[No. 30/62.]

G.S.R. 511.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts evaporative type air-coolers falling under Item No. 29-A, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty leviable thereon.

[No. 31/62.]

G.S.R. 512.—In pursuance of the Explanation to Item No. 14-E, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and of the Explanation to Item No. 28(37), of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), the Central Government hereby notifies all editions of the following Pharmacopoeia, Formularies and other publications for the purposes of the said Explanations, namely :—

- (1) The Indian Pharmacopoeia.
- (2) The National Formulary of India.
- (3) The International Pharmacopoeia.
- (4) The British Pharmacopoeia.
- (5) The British Pharmaceutical Codex.
- (6) The British Veterinary Codex.
- (7) The United States Pharmacopoeia.
- (8) The National Formulary of the U.S.A.
- (9) The Dental Formulary of U.S.A. and,
- (10) The State Pharmacopoeia of the U.S.S.R.

[No. 32/62.]

G.S.R. 513.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the patent or proprietary medicines specified in column 2 of the Table below, from so much of the excise duty leviable thereon under Item 14-E, of the First Schedule to the Central Excises and Salt Act, 1944, as is in excess of the duty specified in the corresponding entry in column 3, of the said Table.

TABLE

Sr. No.	Description	Duty
1	2	3
1	Sera and vaccines	Nil.
2	All other patent or proprietary medicines	7½% ad valorem.

[No. 33/62.]

G.S.R. 514.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 91/60-Central Excises dated the 25th June, 1960, the Central Government hereby exempts cotton fabrics (whether superfine, fine, medium A, medium B, or coarse), known as round mosquito netting with warp and weft but with no reeds and picks, from so much of the duty payable thereon under sub-item (5) of Item No. 19 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), as is in excess of the duty for the time being leviable on superfine, fine, medium A, medium B, or coarse fabrics, as the case may be.

Explanation.—For the purpose of this notification, the expression medium A, and medium B, shall have the following meanings—

- (i) 'medium A' means fabrics in which the average count of yarn is 26s. or more but is less than 33s;
- (ii) 'medium B' means fabrics in which the average count of yarn is 17s. or more but is less than 26s.

[No. 34/62.]

G.S.R. 515.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 107-Central Excises, dated the 20th April, 1961, the Central Government hereby exempts the first 75 kilograms of cosmetics and toilet preparations, of which face powder shall not exceed 20 kilograms, falling under item No. 14-F, of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), cleared for home consumption in any month by any manufacturer from the whole of the duty of excise leviable thereon :

Provided that this exemption shall not apply to any manufacturer whose production of cosmetics and toilet preparations had exceeded 200 kilograms in any one of the twelve months or had exceeded 2,000 kilograms during the twelve months, immediately preceding the month in which clearance is made.

[No. 35/62.]

G.S.R. 516.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 60/57—Central Excises,

dated the 20th July 1957, the Central Government hereby exempts, from the duty leviable thereon, any quantity not exceeding 100 tonnes of soap, household and laundry, toilet, monopole or textile, or of all, falling under item 15 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) cleared for home consumption by any manufacturer on or after the first day of April in any financial year :

Provided that the maximum limit to be taken into account for the purpose of the said exemption shall, in the case of soap in or in relation to the manufacture of which any process is ordinarily carried on with the aid of power or of steam for heating, be—

(a) 50 tonnes in the case of household and laundry soap,

(b) 25 tonnes in the case of toilet, monopole or textile soap;

Provided further that where a factory producing soap is run at different times of the financial year by different manufacturers, the quantity of such soap cleared from such factory in any such year without payment of duty, shall not in any case exceed the said limits.

[No. 36/62.]

G.S.R. 517.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. C.E.R.8(24)/56 dated the 17th October, 1956, the Central Government hereby exempts soap of all kinds falling under item 15 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed, in or in relation to the manufacture of which no process has been carried on with the aid of power or of steam for heating, cleared for home consumption by any manufacturer on or after the first day of April in each financial year, in excess of one hundred tonnes but not exceeding three hundred tonnes, from so much of the duty leviable thereon, as is in excess of the amount specified in the corresponding entry in column (3) of the said Table:

Provided that the said exemption shall not apply to soap, other than household and laundry, toilet, monopole and textile soaps.

TABLE

Sl. No.	Description	Amount
1	2	3
		Rs. per quintal
1	Plain bars of not less than 0.5 kilogram in weight	5.15
2	Other sorts	6.05

[No. 37/62.]

G.S.R. 518.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 19/61-Central Excises, dated the 1st March, 1961, the Central Government hereby exempts rayon and synthetic fibres and yarn falling under item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto

annexed, from so much of the duty leviable thereon as is in excess of the duty mentioned in the corresponding entry in column (3) thereof:

TABLE

Sl. No.	Description	Duty
1	2	3
		Rs. per kilogram
1	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both :	
	(i) below 75 deniers	4.00
	(ii) 75 deniers and above but not above 100 deniers	3.00
	(iii) above 100 deniers	2.00
2	Staple fibre yarn	Nil
3	Staple fibre	1.00

[No. 38/62.]

G.S.R. 519.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 20/61-Central Excises, dated the 1st March, 1961, the Central Government hereby exempts godet waste, under-size cakes waste and reeling and coning waste, falling under the category of rayon and synthetic fibres and yarn, from so much of the duty leviable thereon as is in excess of one rupee per kilogram.

[No. 39/62.]

G.S.R. 520.—In exercise of the powers conferred by sub-rule (1), of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts cotton yarn, falling under item No. 18-A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and specified in column (2) of the Table hereto annexed, from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) thereof:

TABLE

Sl. No.	Description	Duty	
		if cleared out of the factory in hanks	if cleared in any other form
		(in naye paise per kilogram)	
Cotton yarn—			
(i)	of 48 or more counts	17.0	27.0
(ii)	of 35 or more counts but is less than 48 counts	8.0	18.0
(iii)	of 17 or more counts but is less than 35 counts	3.5	13.5
(iv)	of less than 17 counts.	Nil	10.0

[No. 40/62.]

G.S.R. 521.—In pursuance of rule 96W of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 112/61-Central Excises, dated the 20th April, 1961, the Central Government hereby directs that rates of duty in respect of woollen yarn falling under item No. 18B of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and specified in column (1) of the Table hereto annexed, shall be mentioned in the corresponding entry in column (2) thereof:

TABLE

Description	Rate
1	2
	(In rupees per kilogram)
(1) Worsted yarn	
(a) of 60 counts and above	3.25
(b) of less than 60 counts	2.50
(2) Others	0.60

[No. 41/62.]

G.S.R. 522.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 49/61-Central Excises, dated the 1st March, 1961, the Central Government hereby exempts woollen yarn falling under item No. 18B of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and specified in column (2) of the Table hereto annexed, from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) thereof:

TABLE

Sl. No.	Description	Duty
1	2	3
		naya paise per kilogram
1	Woollen yarn made from tannery or stripped wool	Nil
2	Woollen yarn spun from wool, commonly known as shoddy	25

[No. 42/62.]

G.S.R. 523.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/61-Central Excises, dated the 1st March, 1961, the Central Government hereby exempts cotton fabrics of the description specified in column (2) of the Table hereto annexed, from so

much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) thereof :

TABLE

No.	Description	Duty
(1)	(2)	(3)
		naya paise per square metre
I	Cotton Fabrics—Superfine	
	(a) Grey	17.5
	(b) Bleached or/and printed or/and dyed and not otherwise processed	12.5
	(c) Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed	12.5
II	Cotton Fabrics—Fine	
	(a) Grey	10.0
	(b) Bleached or/and printed or/and dyed and not otherwise processed	25.0
	(c) Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed	45.0
III	Cotton Fabrics—Medium	
	(1) Medium A:	
	Grey	8.0
	(b) Bleached or/and printed or/and dyed and not otherwise processed	13.0
	(c) Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed	33.0
	(2) Medium B:	
	(a) Grey	5.0
	(b) Bleached or/and printed or/and dyed and not otherwise processed	10.0
	(c) Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed	30.0
IV	Cotton Fabrics—Coarse	
	(a) Grey	3.0
	(b) Bleached or/and printed or/and dyed and not otherwise processed	8.0
	(c) Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed	28.0

Provided that if duty has already been paid at the rate applicable to the varieties specified in column (2) of the table appended below, the fabrics specified in column (3) thereof shall be exempt from so much of duty as is in excess of the duty specified in the corresponding entry in column (4) thereof :

Sl. No.	Variety of fabrics on entry into the factory	Variety of fabrics at the time of clearance from the factory on payment of duty	Duty (naya paise per square metre)
1	2	3	4
1	Grey	Bleached or/and printed or/and dyed and not otherwise processed	5.0
2	Grey	Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed	25.0
3	Bleached or/and printed or/and dyed and not otherwise processed	Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed	20.0

1	2	3	4
4	Bleached or/and printed or/and dyed and not otherwise processed.	Bleached or/and printed or/and dyed and not otherwise processed.	Nil
5	Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed.	Mercerised or/and shrink-proofed or/and organdie processed or/and otherwise chemically processed.	Nil

Explanation.—For the purposes of this notification:

- (1) 'Medium A fabrics' means fabrics in which the average count of yarn is 26s or more but is less than 35s;
- (2) 'Medium B fabrics' means fabrics in which the average count of yarn is 17s. or more but is less than 26s;
- (3) 'Shrink-proofed fabric' means a fabric which has been subjected to any process such as sanforizing to make it shrink-resistant; and
- (4) Calendering will not be treated as processing.

[No. 43/62.]

G.S.R. 524.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 136/60-Central Excises, dated the 1st October, 1960, the Central Government hereby exempts the first 20,000 square metres of cotton fabrics cleared in a month, for home consumption from any processing factory as defined in rule 96D of the said rules, from so much of the duty as is in excess of the duty leviable under the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 43/62, dated the 24th April, 1962, on such fabrics at the time of their entry into that factory:

Provided that where a person has proprietary interest in more than one such processing factory and the quantities of cotton fabrics cleared in any month from all such factories exceed 20,000 square metres, the exemption granted under this notification shall be shared between all such factories in proportion to the cotton fabrics cleared during that month from each of them:

Provided further that where a processing factory is run on different times of any month by different manufacturers, the quantity of cotton fabrics so cleared from such factory shall not exceed 20,000 square metres:

Provided further that where a manufacturer has cleared such cotton fabrics not exceeding 20,000 square metres for home consumption from the 1st April, 1962 to the 23rd April, 1962, he shall be permitted to clear during the remaining period of the month of April 1962, the difference between such quantity already cleared and 20,000 square metres, in accordance with the provisions of this notification:

Provided further that nothing contained in this notification shall apply to:

- (a) a processing factory which is owned by a manufacturer also owning or having any proprietary interest in a composite mill;
- (b) a processing factory in respect of which a licence under the Central Excise Rules, 1944 was not held by any person before the 24th April, 1962;
- (c) fabrics which undergo any process other than the following namely:—
 - (i) bleaching, (ii) dyeing, (iii) printing.

Explanation.—For the purpose of this notification, 'Composite Mill' means a textile mill having its own spinning and weaving plants.

[No. 44/62.]

G.S.R. 525.—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 64-Central Excises, dated the 18th March, 1961, the Central Government hereby fixes, with effect from the 24th April, 1962, the following rates per shift, per month, per powerloom employed by or on behalf of the same person in the manufacture of unprocessed cotton fabrics, namely:—

	If all powerlooms are employed in the manufacture of <i>only</i> of medium and/or coarse fabrics.	If one or more powerlooms are employed in the manufacture of superfine and/ or fine fabrics.
Where not more than 49 powerlooms are employed—	Rs.	Rs.
(i) on the first 4 powerlooms	10·00	12·50
(ii) on the next 5 powerlooms	20·00	45·00
(iii) on the next 15 powerlooms	30·00	90·00
(iv) on the balance	40·00	200·00

Provided that where roller locker machines are employed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored:

Provided also that any such manufacturer of cotton fabrics who applies for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise Rules, 1944, shall be required to pay 25 per cent more over the rates prescribed above, unless he satisfies the Collector of Central Excise

- (a) that the equipment for which the licence is applied for was not in any way owned on the 24th April, 1962, by any other manufacturer of cotton fabrics; and
- (b) that he had no proprietary interest in any other concern producing such fabrics with such equipment on the said date.

[No. 45/62.]

G.S.R. 526.—In pursuance of rule 96J of the Central Excise Rules, 1944 and sub-section (3) of section (3) of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 65/61-Central Excises, dated the 18th March, 1961, the Central Government hereby fixes, with effect from the 24th April, 1962, the following rates of additional excise duty per shift, per month, per powerloom employed by or on behalf of the same person in the manufacture of unprocessed cotton fabrics, namely:—

Where not more than 49 powerlooms are employed—	Rs.
(i) on the first 4 powerlooms	6·00
(ii) on the next 5 powerlooms	12·00
(iii) on the next 15 powerlooms	16·00
(iv) on the balance	20·00

Provided that where roller locker machines are employed, either exclusively or in addition to any other type of powerloom, every metre of the width of such machine shall be reckoned as one powerloom and where the total width is in excess of whole metres, the balance shall be ignored:

Provided also that any such manufacturer of cotton fabrics who applies for a licence on or after the 24th April, 1962, under rule 174 of the Central Excise

Rules, 1944, shall be required to pay 25 per cent more over the rates prescribed above, unless he satisfies the Collector of Central Excise

- (a) that the equipment for which the licence is applied for was not in any way owned on the 24th April, 1962, by any other manufacturer of cotton fabrics; and
- (b) that he had no proprietary interest in any other concern producing such fabrics with such equipment on the said date.

[No. 46/62.]

G.S.R. 527.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts unprocessed cotton fabrics falling under Item No. 19 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), if manufactured on a handloom, from the whole of the duty leviable thereon.

[No. 47/62.]

G.S.R. 528.—In pursuance of rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely:—

- No. 66/61-Central Excises, dated the 18th March, 1961.
- No. 67/61-Central Excises, dated the 18th March, 1961.
- No. 70/61-Central Excises, dated the 18th March, 1961.
- No. 71/61-Central Excises, dated the 18th March, 1961.
- No. 149/61-Central Excises, dated the 1st July, 1961.

[No. 48/62.]

G.S.R. 529.—In pursuance of rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957, the Central Government hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), namely:—

- No. 68/61-Central Excises, dated the 18th March, 1961.
- No. 69/61-Central Excises, dated the 18th March, 1961.
- No. 72/61-Central Excises, dated the 18th March, 1961.
- No. 73/61-Central Excises, dated the 18th March, 1961.
- No. 150/61-Central Excises, dated the 1st July, 1961.

[No. 49/62.]

G.S.R. 530.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts woollen fabrics falling under Item No. 21 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and specified in column (2) of the table hereto annexed, from so much of the duty as is mentioned in the corresponding entry in column (3) thereof:

TABLE

Sl. No. (1)	Description (2)	Duty from which exempted (3)
1	Unprocessed fabrics	The whole
2	Processed fabrics	Duty in excess of 5 per cent. <i>ad valorem</i>

[No. 50/62.]

G.S.R. 531.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts rayon or artificial silk fabrics falling under Item No. 22 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and specified in column (2) of the table hereto annexed from so much of the duty as is mentioned in the corresponding entry in column (3) thereof:

TABLE

Sl. No. (1)	Description (2)	Duty from which exempted (3)
1	Unprocessed fabrics	The whole
1	Processed fabrics	3.5 nP per square metre

[No. 51/62.]

G.S.R. 532.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the following manufactures of copper and copper alloys, namely, plates, sheets, circles, strips and foils in any form or size, falling under sub-item (2) of Item No. 26A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), in the manufacture of which duty paid copper or copper alloy in any form is used, from so much of the duty leviable thereon as is in excess of Rs. 200 per metric tonne.

[No. 52/62.]

G.S.R. 533.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts copper and copper alloys in any crude form including ingots, bars, blocks, slabs, billets, shots and pellets, falling under sub-item (1) of Item 26A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), and produced out of old scrap of copper or copper alloys or scrap obtained from virgin metal on which the appropriate excise duty has been paid, from the whole of the duty of excise leviable thereon.

[No. 53/62.]

G.S.R. 534.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the following manufactures of copper and copper alloys, namely: plates, sheets, circles, strips and foils in any form or size, falling under sub-item (2) of Item No. 26A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), in the manufacture of which copper or copper alloy in any crude form made out of old scrap of copper or copper alloys, or scrap obtained from duty-paid virgin metal is used, from so much of the duty leviable thereon as is in excess of Rs. 200 per metric tonne.

[No. 54/62.]

G.S.R. 535.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 119/61-Central Excises dated the 20th April, 1961, namely:

In the said notification, for the existing table, the following table shall be substituted, namely:—

"TABLE

Description	Amount Rs. per metric tonne
1. Sheets and circles of bronze	170
2. Sheets and circles of copper and copper alloys other than bronze	160"

[No. 55/62.]

G.S.R. 536.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 40/60-Central Excises, dated the 4th March, 1960, the Central Government hereby exempts aluminium foils falling under Item 27 of the First Schedule to the Central Excises and Salt Act, 1944, (1 of 1944) and specified in column (2) of the Table appended hereto, from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) thereof:

TABLE

Sl. No. (1)	Description (2)	Duty (3)
		(in rupees per metric tonne)
	Aluminium foils made from duty-paid,—	
(1)	aluminium in any crude form	300
(2)	aluminium manufactures, namely, plates, sheets, circles and strips	100

[No. 56/62.]

G.S.R. 537.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 15/62-Central Excises, dated the 16th March, 1962, the Central Government hereby exempts absorption type refrigerators and refrigerating appliances or machinery fitted with indigenous or imported cooling units, from so much of the duty of excise leviable thereon, as is equivalent to the amount of duty of excise or the countervailing import duty already paid on such cooling units.

[No. 57/62.]

G.S.R. 538.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 142/61-Central Excises, dated the 1st June, 1961, and 156/61-Central Excises, dated the 22nd July, 1961, the Central Government hereby exempts refrigerators, airconditioners and refrigerating and air-conditioning appliances, and machinery fitted with indigenous or imported compressors, from so much of the duty of excise leviable thereon, as is equivalent to the amount of duty of excise or the countervailing import duty already paid on such compressors.

[No. 58/62.]

G.S.R. 539.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 58 and 60-Central Excises, dated the 1st March, 1961, the Central Government hereby exempts refrigerators, air-conditioners, and refrigerating and air-conditioning appliances, and machinery fitted with duty paid electric motors, from so much of the duty leviable thereon, as is equivalent to the amount of duty already paid on such electric motors.

[No. 59/62.]

G.S.R. 540.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 22-Central Excises, dated the 23rd April, 1955, the Central Government hereby exempts parts of electric batteries, falling under item No. 31, of the First Schedule to the Central Excises and Salt Act, 1944, (1 of 1944) and specified in column (2) of the Table hereto annexed, if produced in any factory in which not more than five workers are working or were working on any day of the preceding twelve months, from so much

of the duty leviable thereon, as is in excess of the duty specified in the corresponding entry in column (3) thereof:

TABLE

Sl. No. (1)	Description	Duty (3)
1.	Containers and covers	Nil
2.	Plates	10 per cent <i>ad valorem</i> .

Explanation. The expression 'worker' includes, for purposes of this notification, an owner who actually participates in any process of manufacture.

[No. 60/62.]

G.S.R. 541.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 18-Central Excises, dated the 18th April, 1955, the Central Government hereby exempts electric lighting bulbs of the type known commercially as 'Miniature lamps' falling under item No. 32, of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), and specified in column (2) of the Table hereto annexed, from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) thereof:

TABLE

Sl. No. (1)	Description (2)	Duty (3)
1.	Bulbs for miners' safety lamps	Nil
2.	Bulbs designed for operation at voltage not exceeding 5—	2 naye paise each.
3.	Bulbs designed for operation at voltage exceeding 5—	
	(a) Head lamps	10 naye paise each.
	(b) Others	5 naye paise each.

[No. 61/62.]

G.S.R. 542.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 59/61-Central Excises, dated the 1st March, 1961 the Central Government hereby exempts wireless receiving sets of the description specified in column (1) of the Table hereto annexed, from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) of the said Table:

TABLE

Description (1)	Amount (2)
Set whose price at the point of sale to the consumer :—	
(i) does not exceed Rs. 150·00 each	Nil
(ii) exceeds Rs. 150·00 each, but does not exceed Rs. 250·00 each	Rs. 15·00 each.
(iii) exceeds Rs. 250·00 each, but does not exceed Rs. 375·00 each :	Rs. 30·00 each.
(iv) exceeds Rs. 375·00 each, but does not exceed Rs. 500·00 each	Rs. 75·00 each.
(v) exceeds Rs. 500 each	Rs. 100·00 each[.

[No. 62/62.]

G.S.R. 543.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 44/61-Central Excises, dated the 1st March, 1961, namely:—

For the table appended to the said notification, the following table shall be substituted, namely:—

TABLE

Quantity (1)	Amount (2)
	Per gross boxes of 50 matches
	Rs.
(A) Matches produced in a factory, the annual output of which exceeds 4000 million matches	
(i) on the first 4000 million matches	4.50
(ii) on the balance	4.60
(B) Matches produced in a factory, the annual output of which exceeds 500 million matches but does not exceed 4000 million matches	
(i) on the first 500 million matches	4.40
(ii) on the balance	4.50
(C) Matches produced in a factory, the annual output of which exceeds 50 million matches but does not exceed 500 million matches	
(i) On the first 100 million matches	
(a) if splints are not made from bamboo	3.75
(b) if splints are made from bamboo	3.50
(ii) On the next 150 million matches	
(a) if splints are not made from bamboo	4.10
(b) if splints are made from bamboo	3.80
(iii) On the balance	4.40
(D) Matches produced in a factory, the annual output of which does not exceed 50 million matches	
(a) if splints are not made from bamboo	3.75
(b) if splints are made from bamboo	3.25

[No. 63/62.]

G.S.R. 544.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944 as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of

Finance (Department of Revenue) No. 139/61-Central Excise, dated the 1st June, 1961, namely :—

For the table appended to the said notification, the following table shall be substituted, namely:—

“TABLE

Quantity (1)	Amount (2)
	Per gross boxes of 40 matches Rs.
Matches, the splints of which are made from bamboo—	
(A) Produced in a factory the annual output of which does not exceed 500 million matches	
(i) on the first 100 million matches	2 80
(ii) on the next 150 million matches	3.05
(iii) on the balance	3.52
(B) Produced in a factory the annual output of which does not exceed 50 million matches	
	2.60

[No. 64/62.]

G.S.R. 545.—In exercise of the powers conferred by rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 78-Central Excises, dated the 18th March, 1961.

[No. 65/62.]

G.S.R. 546.—In pursuance of rule 96W of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 111/61-Central Excises dated the 20th April, 1961, the Central Government hereby directs that the rate of duty in respect of cotton yarn falling under item 18A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto appended shall be the rate mentioned in the corresponding entry in column (3) to the said Table.

TABLE

S. No.	Description of yarn	Rate
(1)	(2)	(3)
		nP per square metre of the fabric made
1	Yarn used in making superfine and fine fabrics	2.00
2	Yarn used in making medium fabrics	1.8
3	Yarn used in making coarse fabrics	1.2

[No. 66/62.]

G.S.R. 547.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts tar falling under sub-item (2) of Item No. 11 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and used as fuel in the producing factory itself, from the whole of the duty of excise leviable thereon.

[No. 67/62.]

G.S.R. 548.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts rubber products, falling under Item No. 16A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column 2 of the Table appended hereto, from so much of the duty of excise leviable thereon as is in excess of the amount specified in the corresponding entry in column 3 of the said Table.

TABLE

Sl. No.	Description	Amount
1	2	3
1	Latex foam sponge	Rs. 1.25 per kg.
2	Products commonly known as tread rubber or Camel back	80 nP. per kg.
3	All other products	Nil

[No. 68/62.]

G.S.R. 549.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts plywood for tea chests falling under sub-item (i) of Item No. 16B of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is in excess of 30 naye paise per square metre.

[No. 69/62.]

G.S.R. 550.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts iron and steel products falling under Item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), if made from pig iron or steel ingots on which the appropriate amount of duty has already been paid, from so much of the duty of excise leviable thereon as is equivalent to the duty leviable under Item No. 25 or, as the case may be under Item No. 26 of the said Schedule.

[No. 70/62.]

G.S.R. 551.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts gramophone records, falling under Item No. 37A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and specified in column 2 of the Table appended hereto, from so much of the duty leviable thereon as is in excess of the duty specified in the corresponding entry in column 3 of the said Table.

TABLE

Sl. No.	Description	Duty
1	2	3
1	Records designed to play at revolutions exceeding 70 RPM	35 nP each
2	Records designed to play at revolutions in excess of 40 RPM, but not exceeding 70 RPM	70 nP each
3	All other records	Rs. 2.50 each

[No. 71/62.]

G.S.R. 552.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts gramophone needles or styli falling under sub-item (v) (a) of Item No. 37A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), from so much of the duty as is in excess of 25 naye paise for every 200 needles or styli or fraction thereof.

[No. 72/62.]

G.S.R. 553.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts from the duty, leviable thereon, all parts and accessories of gramophones or record players falling under sub-item (ii) of Item No. 37-A, of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), other than the parts and accessories mentioned below, namely:

- (i) Driving mechanism, whether electrical or otherwise, all sorts, including identifiable parts of such mechanism;
- (ii) Governors or regulators for the driving mechanism;
- (iii) Sound box, tone arm, pick up arm and head, including cartridge type heads;
- (iv) Turntables, whether complete with power and reproduction units or not; and
- (v) Amplification devices, whether acoustical or electrical.

[No. 73/62.]

G.S.R. 554.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts pig iron falling under Item No. 25 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), and produced out of old iron scrap or scrap obtained from duty paid virgin metal, from the whole of the duty of excise leviable thereon.

[No. 74/62.]

G.S.R. 555.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts steel ingots falling under Item No. 26 of the First Schedule to the Central Excises and Salt Act, 1944, (I of 1944) and specified in column 2 of the Table appended hereto, from so much of the duty of excise leviable thereon as is in excess of the duty specified in the corresponding entry in column (3) of the said Table.

TABLE

Sl. No. (1)	Description (2)	Duty (3)
1	If produced out of scrap obtained from duty paid pig iron	Rs. 30/- per metric tonne
2	If produced out of old iron or steel scrap or scrap obtained from duty paid steel ingots or products	Nil

[No. 75/62.]

G.S.R. 556.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts castings of steel (other than pipes and tubes) falling under Item No. 26-AA, of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), and less than 1 metric tonne in weight from the whole of the duty of excise leviable under the said item.

[No. 76/62.]

G.S.R. 557.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts iron or steel products falling under sub-items (ii), (iii), (iv) and (v) of Item No. 26-AA of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), if made from articles which have already paid the appropriate duty of excise under sub-item (i) of the said Item, from so much of the duty of excise as is equivalent to the duty payable under the said sub-item (i).

[No. 77/62.]

G.S.R. 558.—In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes, with effect from the 24th April, 1962, for anhydrous ammonium falling under Item 14H of the First Schedule to the said Act and being chargeable with duty *ad valorem*, the tariff value of Rs. 3.85 per kilogram.

[No 78/62.]

G.S.R. 559.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts from the whole of the duty of excise leviable thereon, jute manufactures, falling under Item No. 22A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and specified below:—

- (i) yarn waste and waste yarn; and
- (ii) damaged or sub-standard pieces, commonly known as 'chindies' or 'rags', not exceeding 92 centimetres in length.

[No 79/62.]

G.S.R. 560.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts from the duty leviable thereon all parts of refrigerating and airconditioning appliances and machinery falling under Item No. 29A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), other than the parts mentioned below, namely:—

- (i) Cooling coils or evaporator.
- (ii) Compressor.
- (iii) Condenser.
- (iv) Thermostat.
- (v) Cooling unit, and, in the case of absorption types of refrigerators in which there is no compressor, heaters.
- (vi) Starting relay and Control/Pressure Switch.
- (vii) Overload Protection/Thermal Relay.

[No. 80/62.]

G.S.R. 561.—In exercise of the powers conferred by the rule 12 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 10-Central Excises, dated the 5th April, 1949, namely:—

In the table annexed to the said notification—

1. in the entries in column 2 against Serial No. 1—

(i) for the entry

“Asphalt and Bitumen (including cut back Bitumen and Asphalt) natural or produced from petroleum or shale”, the entry “Asphalt, Bitumen and tar” shall be substituted;

(ii) for the entry

“Dyes derived from coal tar and coal tar derivatives used in any dyeing process, all sorts”, the entry “Synthetic organic dye stuffs (including pigment dye stuffs)” shall be substituted;

(iii) for the entry

"Patent or proprietary Medicines as defined in clause (d) of section 3 of the Drugs Act, 1940 (23 of 1940), not containing alcohol", the entry "Patent or Proprietary Medicines not containing alcohol, opium, Indian hemp or other narcotic drugs or other narcotics other than those medicines which are exclusively Ayurvedic, Unani, Sidha or Homoeopathic", shall be substituted;

(iv) for the entry

"Air conditioning machinery, all sorts", the entry "Refrigerating and air conditioning appliances and machinery, all sorts, and parts thereof", shall be substituted;

(v) for the entry

"Refrigerators and parts thereof, such as are specially designed for use with refrigerators",

the following entries shall be substituted, namely:—

"All products derived from refining of crude petroleum or shale (whether gaseous, liquid, semi-solid, or in solid form), not otherwise specified, including refinery gases, lubricating oil and greases, waxes and coke; Nitric, Hydrochloric and Sulphuric Acids (including fuming acids and anhydrides thereof); Compressed, liquefied or solidified gases, the following, namely:—

1. Oxygen
2. Chlorine
3. Ammonia
4. Carbonic Acid (Carbon dioxide)
5. Refrigerant gases not otherwise specified,

Rubber products, the following, namely:—

Latex Foam sponge Plates, Sheets and Strips unhardened, whether vulcanized or not and whether combined with any textile material or otherwise.

Plywood, Block board, Laminboard, Batten board, Hard or Soft Wall Boards or Insulating Boards and Veneered Panels, whether or not containing any material other than wood; Cellular wood Panels; Building Boards of wood pulp or of Vegetable Fibre, whether or not bonded with natural or artificial resins or with similar binders; and artificial or reconstituted wood being wood shavings, wood chips, saw dust, wood flour or other Ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks, boards or the like.

Jute manufactures (including manufactures of Bimplipatam Jute or of Mesta fibre), all sorts;

Asbestos-Cement products, all sorts;

Electric wires and cables, all sorts;

Gramophones parts and accessories thereof and gramophone records";

2. in column 2 against Serial No. 9, in sub-item (ii), after the words 'other manufactures of iron or steel', the words, letter and figure, 'ther than the products mentioned in serial number 9a' shall be inserted;

3. after Serial Number 9 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

1	2	3	4	5
"9A. Iron or steel products falling under item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944 .		Do.	The whole	..

4. for the entries against Serial No. 11, the following entries shall be substituted, namely :—

	2	3	4	5
(i) Tea, all varieties except package tea		Do.	15 nP per kg.	
(ii) Package tea			55 nP per kg.	

[No. 81/62.]

G.S.R. 562.—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Ministry of Finance (Department of Revenue) Notification No. 45-Central Excises, dated the 1st November, 1954, namely:—

In the table annexed to the said notification:—

1. in the entries in column 2 against Serial No. 1—

(i) for the entry

“Asphalt and Bitumen (including cut back Bitumen and Asphalt) natural or produced from petroleum or shale”,

the entry “Asphalt, Bitumen and tar” shall be substituted;

(ii) for the entry

“Dyes derived from coal tar and coal tar derivatives used in any dyeing process, all sorts”,

the entry “Synthetic organic dye stuffs (including pigment dye stuffs)” shall be substituted;

(iii) for the entry

“Patent or proprietary Medicines as defined in clause (d) of section 3 of the Drugs Act, 1940, (23 of 1940), not containing alcohol”,

the entry “Patent or Proprietary Medicines not containing alcohol, opium, Indian hemp or other narcotic drugs or other narcotics other than those medicines which are exclusively Ayurvedic, Unani, Sidha or Homoeopathic” shall be substituted;

(iv) for the entry

“Air conditioning machinery, all sorts”,

the entry “Refrigerating and air conditioning appliances and machinery, all sorts, and parts thereof”, shall be substituted;

(v) for the entry

“Refrigerators and parts thereof, such as are specially designed for use with refrigerators”,

the following entries shall be substituted, namely:—

“All products derived from refining of crude petroleum or shale (whether gaseous, liquid, semi-solid, or in solid form), not otherwise specified including refinery gases, lubricating oil and greases, waxes and coke; Nitric, Hydrochloric and Sulphuric Acids (including fuming acids and anhydrides thereof);

Compressed, liquefied or solidified gases, the following, namely:—

1. Oxygen
2. Chlorine
3. Ammonia
4. Carbonic Acid (Carbon dioxide).
5. Refrigerant gases not otherwise specified;

Rubber products, the following, namely:—

Latex Foam sponge, Plates, Sheets and Strips unhardened, whether vulcanized or not and whether combined with any textile material or otherwise.

Plywood, Block Board, Lamin Board, Batten Board, Hard or Soft Wall Boards or Insulating Boards and Veneered Panels, whether or not containing any material other than wood; Cellular wood Panels; Building Boards of wood pulp or of Vegetable Fibre, whether or not bonded with natural or artificial resins or with similar binders; and artificial or reconstituted wood being wood shavings, wood chips, saw dust, wood flour or other Ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks, boards or the like.

Jute manufactures (including manufactures of Bimplipatam Jute or of Mesta fibre), all sorts;

Asbestos-Cement products, all sorts;

Electric wires and cables, all sorts;

Gramophones, parts and accessories thereof and gramophone records";

2. in column 2 against Serial No. 9, in sub-item (ii), after the words 'other manufactures of iron or steel', the words, letter and figure 'other than the products mentioned in serial number 9a' shall be inserted;

3. after Serial Number 9 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

1	2	3	4	5
"9A.	Iron or steel products falling under item No. 26AA of the First Schedule to the Central Excises and Salt Act, 1944	Do.	The whole	"

4. for the entries against Serial No. 11, the following entries shall be substituted, namely:—

1	2	3	4	5
"(i)	Tea, all varieties except package tea	Do.	15 nP. per Kg.	..
(ii)	Package tea		55 nP. per Kg.	"

[No. 82/62.]

B. N. BANERJI, Joint Secy.